

Nonreusable tangible personal property sold to food and beverage vendors, including persons engaged in the business of operating restaurants, cafeterias or drive-ins, whereby such sale is a sale for resale when it is transferred to customers in the ordinary course of business as part of the sale of food or beverages and are used to deliver, package, or consume food or beverages, regardless of where consumption of the food or beverage occurs. See 86 Ill. Adm. Code 130.2070. (This is a GIL.)

February 2, 1999

Dear Ms. Xxxxx:

This letter is in response to your letter dated October 9, 1998. The Department responded to your inquiry with a General Information Letter dated January 5, 1999. However, after further review of your inquiry, we wanted to inform you that items, such as plastic markers (i.e., placed in food to indicate how it was prepared) or plastic table covers, used primarily by restaurants in their food service operations are treated the same as other nonreusable tangible personal property that is sold to food and beverage vendors, including persons engaged in the business of operating restaurants, cafeterias or drive-ins, whereby such sale is a sale for resale when it is transferred to customers in the ordinary course of business as part of the sale of food or beverages and are used to deliver, package, or consume food or beverages, regardless of where consumption of the food or beverage occurs. See 86 Ill. Adm. Code 130.2070(b)(3).

I hope this information is helpful. The Department of Revenue maintains a Web site which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Gina Roccaforte
Associate Counsel

GR:msk
Enc.